

EXHIBIT 5



2100 Highway 55
Medina, MN 55340-9770
763-542-0500

Jeffrey A. Eyres
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September 28, 2016

This Report Contains Confidential Information

VIA E-MAIL

Jeffrey Jauschneg
Compliance Officer
U.S. Consumer Product Safety Commission
Recalls and Compliance Division
4330 East West Highway
Bethesda, MD 20814

Re: Section 15(b) Report Concerning Potential Fire and Burn Hazards for Polaris Model
Year 2015 & 2016 Sportsman 850 ATVs.

Dear Mr. Jauschneg:

This report is filed pursuant to Section 15(b) of the Consumer Product Safety Act. This report relates to potential fire hazards for some Model Year 2015 & 2016 Sportsman 850 ATVs.

I am submitting this report on behalf of Polaris Industries Inc., 2100 Highway 55, Medina, MN 55340- Polaris requests that this letter, its attachment, and the accompanying files and folders being uploaded concurrently to CPSC be treated as confidential and withheld from public disclosure indefinitely.

Polaris is, concurrent with the filing of this 15b report, uploading folders and files to CPSC via the CPSC file transfer program. These folders and files, and the information and documents included in them, are part of this 15b report. Attachments referenced in this 15b report are being uploaded in a folder labeled "Attachments."

The affected vehicles are late-model (Model Year 2015 and 2016) ATVs. Because Polaris has warranty registration information for vehicles retailed to consumers (including names and addresses) and internal records identifying vehicles in dealer control, Polaris believes that an appropriate CAP includes a Safety Alert and field action with direct consumer and dealer notification, but that no press release or other public announcement is necessary or appropriate under the circumstances.

1. Person Submitting Report:

Jeff Eyres
Assistant General Counsel
Polaris Industries
2100 Highway 55
Medina, MN 55340

- 2. Manufacturer:**
Polaris Industries Inc.
2100 Highway 55
Medina, Minnesota 55340

Manufacturing Locations

Polaris Industries Inc.
301 5th Ave. SW
Roseau, MN 56751

- 3. Description of Product:**

Model Year 2015 & 2016 Sportsman 850			
Model Year	Model Number	Model	US MSRP
2015	A15SXA85AJ	Sportsman 850 White Lightning	\$ 8,499.00
2015	A15SXA85AA	Sportsman 850 Sage Green	\$ 8,499.00
2015	A15SXA85AC	Sportsman 850 Polaris Pursuit Camo	\$ 8,999.00
2015	A15SXE85AS	Sportsman 850 Sunset Red	\$ 9,999.00
2015	A15SXE85AM	Sportsman 850 Titanium Matte Metallic	\$ 9,999.00
2015	A15SYE85AS	Sportsman Touring 850 Sunset Red	\$ 10,999.00
2015	A15SYE85AV	Sportsman Touring 850 Blue Fire	\$ 10,999.00
2016	A16SXA85A2	Sportsman 850 White Lightning	\$ 8,499.00
2016	A16SXA85A1	Sportsman 850 Sage Green	\$ 8,499.00
2016	A16SXA85A9	Sportsman 850 Polaris Pursuit® Camo	\$ 8,999.00
2016	A16SXE85AB	Sportsman 850 Velocity Blue	\$ 9,999.00
2016	A16SXE85AS	Sportsman 850 Sunset Red	\$ 9,999.00
2016	A16SXN85A3	Sportsman 850 High Lifter Edition	\$ 9,999.00
2016	A16SXE85AM	Sportsman 850 Titanium Matte Metallic	\$ 9,999.00
2016	A16SYE85AS	Sportsman Touring 850 Sunset Red	\$ 10,999.00

As of the date of this report, there have been about 10,780 Model Year 2015 & 2016 Sportsman 850 ATVs shipped to U.S. Dealers of which 10,176 have been warranty registered to the end-user.

Attachment 3: U.S. VIN List for Model Year 2015 & 2016 Sportsman 850 ATVs

- 4. Condition(s) Giving Rise to Report:**

Side Panel Overheat

The RH side panel heat shield is in close proximity to, and in some cases makes contact with the exhaust manifold.

- 5. Nature of Possible Injury:**

The side panel proximity to exhaust can pose a burn or fire hazard.

- 6. How Alleged Defect Was Discovered:**

A review of dealer and consumer contacts. Polaris is producing supporting documents regarding each of the incidents in Section 15 of this report below.

7. Total Number of Units Involved:

About 10,780 machines are potentially affected by the issue in the United States.

8. Dates Manufactured:

First date of manufacture: 05/01/2014

Last date of manufacture: 7/27/2016

*(inclusive of MY15-16 Sportsman 850 & 1000)

9. Distribution of Product:

10,176 Warranty Registered to US consumers

604 Unregistered

10,780 Total Vehicles

10. Corrective Action:

Polaris will work with the CPSC staff to develop a Corrective Action Plan. As part of the CAP, Polaris intends to release a Safety Recall Bulletin instructing dealers to repair all affected vehicles.

Details of the repair procedure are currently being developed and will be provided to the CPSC upon their completion for CPSC staff review.

To address the issue regarding extreme overheat conditions, Polaris anticipates a field repair campaign involving a replacement of the side panels performed by the dealer.

The new panel features a screwed-on heat shield in place of the adhesive fiber foil. Some re-routing of the foot-well is required for Model Year 2015 & 2016 Sportsman 850 ATVs. Instructions will also be included.

11. Information to purchasers:

The direct notification letter to each owner concerning this Safety Recall will be created as soon as the necessary details are available. A draft of this recall letter will be supplied to the CPSC for approval upon its completion.

12. Schedule of repairs:

Polaris dealers will be instructed to notify and schedule the installation of the repairs promptly with consumers who purchased the affected machines to ensure this issue is addressed as soon as possible. A draft of the dealer notification will be provided to CPSC for approval upon its completion

13. Distribution:

A. Manufacturer to direct dealers.

B. Dealer to consumer.

14. Names and addresses of all distributors, retailers, and purchasers:

See Attachment 14a for consumer list (inclusive of MY15-16 Sportsman 850 & 1000)
 See Attachment 14b for dealer list (inclusive of MY15-16 Sportsman 850 & 1000)

15(a). Copies of all consumer or dealer complaints:

Polaris is uploading to CPSC, as part of this 15b report, a folder labeled 15(a), which includes a VIN list of the 8 Model Year 2015 & 2016 Sportsman 850 ATVs that have been involved in reported fire incidents (including 2 minor injuries) and a separate VIN file for each of the VINs that includes documents relating to this incident. Polaris will supplement this information if it becomes aware of additional incidents and/or vehicles.

15(b). Copies of all notification letters sent to dealers or customers regarding this issue.

Not Applicable

15(c). Provide samples of all repair kits that pertain to this product or problem.

Polaris will provide at CPSC's request, samples of components involved in the proposed repair.

16. A list of all countries other than the United States to which the Firm distributes or distributed the Subject Products, and the number of Subject Products shipped or distributed to each country.

Country	Qty.	Country	Qty.	Country	Qty.
Canada	3,682	Kuwait	8	Netherlands	2
Belgium	2,839	Denmark	7	Poland	2
Finland	142	Czech Republic	6	Russia	2
Australia	127	Peru	6	Sweden	2
Mexico	100	UAE	4	Switzerland	2
Argentina	36	Gabon	3	Turkey	2
Korea	34	Hungary	3	Kazakhstan	1
New Zealand	23	Iraq	3	Mongolia	1
China	19	Israel	3	Morocco	1
Estonia	12	Lebanon	3	Panama	1
Chile	11	Thailand	3	Paraguay	1
Saudi Arabia	10	Italy	2	Senegal	1
Bolivia	9	Madagascar	2		

*(inclusive of MY15-16 Sportsman 850 & 1000)

17. All premarket and post-market test reports, analyses, and evaluations related to the reported problem or issue.

Polaris is currently gathering this information and will provide it to the CPSC as soon as it is available.

- 18. All documents, records, and related information pertaining to the marketing, promotion, and advertisement of each model of the Subject Products.**

Polaris is gathering and will provide marketing, promotion, and advertising documents relating to the Model Year 2015 & 2016 Sportsman 850 ATVs.

- 19. All engineering drawings, engineering change notices, requests for engineering changes, and material specifications related to the reported problem or issue.**

Polaris is gathering responsive documents, which will be subsequently provided to CPSC.

- 20. All UPC codes for all models involved.**

Not Applicable

- 21. Full name, address, email address, and telephone number of each foreign manufacturer.**

Not Applicable

- 22. Please provide a step-by-step plan for the disposal/destruction of the recalled products (commonly referred to as reverse logistics), including contact information for any third party firms that will be handling the recalled product for repair.**

Polaris will require dealers to destroy or dispose of any parts that are removed or replaced. These parts would not have any practical resale or reuse value on the Model Year 2015 & 2016 Sportsman 850 ATVs or any other Polaris vehicles.

- 23. The national business enterprise identification number issued to the supplier by the government of the territory in which it operates, along with the local term used for this number (e.g., Business Registration Number). Where no such number has been issued by a government, please supply a widely used commercial identification number for the foreign supplier, such as the local equivalent of a D-U-N-S® number.**

Not Applicable

- 24. When the CAP begins, the Office of Compliance and Field Operations will monitor the progress of the recall. The staff requests that the Firm provide a list of all retailers and distributors to which the Firm sold the product. The list must include the retailer/distributor name and address, and the number of Subject Product units the Firm shipped to each retailer/distributor. Please provide the list in electronic format sorted by zip code or state. Commission monitoring of the CAP may include Commission Field Investigator visits of the Firm. Such visits will include a review of the Firm's implementation of the recall and verification of its plans for the correction and/or disposal of returned recalled products in accordance with the CAP. In addition, Commission Field Investigators and/or State Investigators may be contacting retailers and consumers who received the recalled products to confirm their receipt of the approved notification materials and compliance with the associated instructions pursuant to the CAP.**

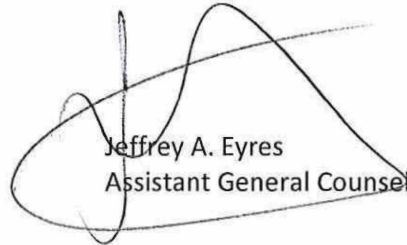
See Attachment 24 (inclusive of MY15-16 Sportsman 850 & 1000)

To obtain the materials being submitted, Polaris conducted searches of the places where responsive material should be located in the ordinary course of business. Other responsive materials may exist that have not been produced because they have not been identified or located or are privileged.

Polaris requests that this letter and its attachments be afforded confidential treatment by the U.S. Consumer Product Safety Commission. This submission includes information that is commercial in nature, and includes trade secrets that belong to companies other than Polaris. The information included in this report is being supplied voluntarily and is not customarily disclosed to the general public. The information being submitted includes some material that is entitled to protection from disclosure as self-critical analysis as well as confidential business or trade secret information. It therefore is exempt from disclosure under Section 6 of the CPSA, 15 U.S.C. § 2055; the Trade Secrets Act, 18 U.S.C. § 1905 and/or the Freedom of Information Act, 5 U.S.C. § 552(b). These materials also include some information about private individuals that should not be disclosed to the public. Accordingly, Polaris submits this information in expectation of confidential treatment (see 16 CFR § 1101.33).

I am authorized by Polaris to make claims of confidentiality on its behalf. If any request is made for this information, please notify me immediately. If you have any further question about this matter, please do not hesitate to contact me. If you wish, Polaris would be willing to meet with you at a mutually convenient time.

Sincerely,



Jeffrey A. Eyres
Assistant General Counsel



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The affected vehicles are late-model (Model Year 2015 and 2016) ATVs. Because Polaris has warranty registration information for vehicles retailed to consumers (including names and addresses) and internal records identifying vehicles in dealer control, Polaris believes that an appropriate CAP includes a Safety Alert and field action with direct consumer and dealer notification, but that no press release or other public announcement is necessary or appropriate under the circumstances.

1. Person Submitting Report:

Jeff Eyres
Assistant General Counsel
Polaris Industries
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- 2. Manufacturer:**
Polaris Industries Inc.
2100 Highway 55
Medina, Minnesota 55340

Manufacturing Locations

Polaris Industries Inc.
301 5th Ave. SW
Roseau, MN 56751

- 3. Description of Product:**

Model Year 2015 & 2016 Sportsman 850 / 1000			
Model Year	Model Number	Model	US MSRP
2015	A15SXE95AW	Sportsman XP 1000 Matte White Le	\$ 11,999.00
2015	A15SXE95AK	Sportsman XP 1000 Black Pearl Metallic	\$ 11,999.00
2015	A15SXE95AC	Sportsman XP 1000 Polaris Pursuit Camo	\$ 12,299.00
2015	A15SYE95AX	Sportsman Touring XP 1000 Bronze Mist	\$ 13,299.00
2015	A15SXL95AM	Sportsman XP 1000 Titanium Matte Metallic	\$ 13,999.00
2015	A15SYL95AP	Sportsman XP 1000 Touring White Pearl Metal	\$ 14,999.00
2016	A16SXE95AG	Sportsman XP 1000 Matte Sagebrush Green	\$ 11,699.00
2016	A16SXE95AR	Sportsman XP 1000 Havasu Red Pearl	\$ 11,699.00
2016	A16SXD95A9	Sportsman XP 1000 Hunter Edition	\$ 12,799.00
2016	A16SYE95AK	Sportsman Touring XP 1000 Black Pearl	\$ 12,799.00
2016	A16SXM95AL	Sportsman XP 1000 High Lifter Edition	\$ 13,999.00
2016	A16SYE95AP	Sportsman Touring XP 1000 Pearl White Le	\$ 14,999.00

As of the date of this report, there have been about 5,746 Model Year 2015 & 2016 Sportsman 1000 ATVs shipped to U.S. Dealers of which 5,558 have been warranty registered to the end-user.

Attachment 3: U.S. VIN List for Model Year 2015 & 2016 Sportsman 1000 ATVs

- 4. Condition(s) Giving Rise to Report:**

Side Panel Overheat

The RH side panel heat shield is in close proximity to, and in some cases makes contact with the exhaust manifold.

- 5. Nature of Possible Injury:**

The side panel proximity to exhaust can pose a burn or fire hazard.

- 6. How Alleged Defect Was Discovered:**

A review of dealer and consumer contacts. Polaris is producing supporting documents regarding each of the incidents in Section 15 of this report below.

7. Total Number of Units Involved:

About 5,746 machines are potentially affected by the issue in the United States.

8. Dates Manufactured:

First date of manufacture: 05/01/2014

Last date of manufacture: 7/27/2016

*(inclusive of MY15-16 Sportsman 850 & 1000)

9. Distribution of Product:

5,558 Warranty Registered to US consumers

188 Unregistered

5,746 Total Vehicles

10. Corrective Action:

Polaris will work with the CPSC staff to develop a Corrective Action Plan. As part of the CAP, Polaris intends to release a Safety Recall Bulletin instructing dealers to repair all affected vehicles.

Details of the repair procedure are currently being developed and will be provided to the CPSC upon their completion for CPSC staff review.

To address the issue regarding extreme overheat conditions, Polaris anticipates a field repair campaign involving a replacement of the side panels performed by the dealer.

The new panel features a screwed-on heat shield in place of the adhesive fiber foil. Some re-routing of the foot-well is required for Model Year 2015 & 2016 Sportsman 1000 ATVs. Instructions will also be included.

11. Information to purchasers:

The direct notification letter to each owner concerning this Safety Recall will be created as soon as the necessary details are available. A draft of this recall letter will be supplied to the CPSC for approval upon its completion.

12. Schedule of repairs:

Polaris dealers will be instructed to notify and schedule the installation of the repairs promptly with consumers who purchased the affected machines to ensure this issue is addressed as soon as possible. A draft of the dealer notification will be provided to CPSC for approval upon its completion

13. Distribution:

A. Manufacturer to direct dealers.

B. Dealer to consumer.

14. Names and addresses of all distributors, retailers, and purchasers:

See Attachment 14a for consumer list (inclusive of MY15-16 Sportsman 850 & 1000)
 See Attachment 14b for dealer list (inclusive of MY15-16 Sportsman 850 & 1000)

15(a). Copies of all consumer or dealer complaints:

Polaris is uploading to CPSC, as part of this 15b report, a folder labeled 15(a), which includes a VIN list of the 3 Model Year 2015 & 2016 Sportsman 1000 ATVs that have been involved in reported fire incidents and a separate VIN file for each of the VINs that includes documents relating to this incident. Polaris is unaware of any reported injuries. Polaris will supplement this information if it becomes aware of additional incidents and/or vehicles.

15(b). Copies of all notification letters sent to dealers or customers regarding this issue.

Not Applicable

15(c). Provide samples of all repair kits that pertain to this product or problem.

Polaris will provide at CPSC's request, samples of components involved in the proposed repair.

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Country	Qty.	Country	Qty.	Country	Qty.
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Korea	34	Hungary	3	Kazakhstan	1
New Zealand	23	Iraq	3	Mongolia	1
China	19	Israel	3	Morocco	1
Estonia	12	Lebanon	3	Panama	1
Chile	11	Thailand	3	Paraguay	1
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*(inclusive of MY15-16 Sportsman 850 & 1000)

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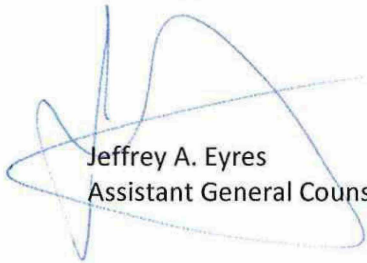
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Sincerely,



Jeffrey A. Eyres
Assistant General Counsel